

1-1 By: Elkins (Senate Sponsor - Lucio) H.B. No. 3613
1-2 (In the Senate - Received from the House May 6, 2013;
1-3 May 9, 2013, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 17, 2013, reported favorably by
1-5 the following vote: Yeas 4, Nays 0; May 17, 2013, sent to
1-6 printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	Hinojosa	X		
1-10	Nichols	X		
1-11	Garcia	X		
1-12	Paxton		X	
1-13	Taylor	X		

1-14 A BILL TO BE ENTITLED
1-15 AN ACT

1-16 relating to the release of delinquent tax liens on manufactured
1-17 homes.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 32.015(a), Tax Code, is amended to read
1-20 as follows:

1-21 (a) On payment of the taxes, penalties, and interest for a
1-22 year for which a valid tax lien has been recorded on the title
1-23 records of the department, the collector for the taxing unit shall
1-24 issue a tax certificate showing no taxes due or a tax paid receipt
1-25 for such year to the person making payment. When the tax
1-26 certificate showing no taxes due or tax paid receipt is filed with
1-27 the department or when no suit to collect a personal property tax
1-28 lien has been filed and the lien has been delinquent for more than
1-29 four years, the tax lien is extinguished and canceled and shall be
1-30 removed from the title records of the manufactured home. The
1-31 collector for a taxing unit may not refuse to issue a tax paid
1-32 receipt to the person who offers to pay the taxes, penalties, and
1-33 interest for a particular year or years, even though taxes may also
1-34 be due for another year or other years.

1-35 SECTION 2. The heading to Section 1201.219, Occupations
1-36 Code, is amended to read as follows:

1-37 Sec. 1201.219. PERFECTION, [AND] EFFECT, AND RELEASE OF
1-38 LIENS.

1-39 SECTION 3. Section 1201.219, Occupations Code, is amended
1-40 by amending Subsection (d) and adding Subsections (e), (f), (g),
1-41 and (h) to read as follows:

1-42 (d) A tax lien on a manufactured home not held in a
1-43 retailer's inventory is perfected only by filing with the
1-44 department the notice of the tax lien on a form provided by the
1-45 department in accordance with the requirements of Chapter 32, Tax
1-46 Code. The form must require the disclosure of the original dollar
1-47 amount of the tax lien and the name and address of the person in
1-48 whose name the manufactured home is listed on the tax roll. The
1-49 department shall disclose on its Internet website the date of each
1-50 tax lien filing, the original amount of the tax lien claimed by each
1-51 filing, and the fact that the amount shown does not include
1-52 additional sums, including interest, penalties, and attorney's
1-53 fees. The statement required by Section 1201.205(7) is notice to
1-54 all persons that the tax lien exists. A tax lien recorded with the
1-55 department has priority over another lien or claim against the
1-56 manufactured home. Tax liens shall be filed by the tax collector
1-57 for any taxing unit having the power to tax the manufactured home.
1-58 A single filing by a tax collector is a filing for all the taxing
1-59 units for which the tax collector is empowered to collect.

1-60 (e) A tax lien perfected with the department may be released
1-61 only by:

2-1 (1) filing with the department a tax certificate or
2-2 tax paid receipt in accordance with Section 32.015, Tax Code;

2-3 (2) [~~by~~] filing a request for the release with the
2-4 department on the form provided by the department;

2-5 (3) [~~or by~~] following the department's procedures
2-6 for electronic tax lien release on the department's Internet
2-7 website;

2-8 (4) a tax collector filing a tax lien release with the
2-9 department as provided by Subsection (f); or

2-10 (5) the department in the manner provided by
2-11 Subsection (h).

2-12 (f) On request by any person, a tax collector shall file a
2-13 tax lien release with the department if the four-year statute of
2-14 limitations to file a suit for collection of personal property
2-15 taxes in Section 33.05(a)(1), Tax Code, has expired.

2-16 (g) The department may request that a tax collector confirm
2-17 that no tax suit has been timely filed on any manufactured home tax
2-18 lien more than four years in delinquency. The department may make a
2-19 request under this subsection electronically, and a taxing
2-20 authority may provide notice of the existence or absence of a timely
2-21 filed tax suit electronically.

2-22 (h) The department shall remove from a manufactured home's
2-23 statement of ownership and location a reference to any tax lien
2-24 delinquent more than four years for which no suit has been timely
2-25 filed in accordance with Section 33.05(a)(1), Tax Code, if:

2-26 (1) a tax collector confirms no suit has been filed; or

2-27 (2) the department:

2-28 (A) has submitted to a tax collector two requests
2-29 under Subsection (g) sent not fewer than 15 days apart; and

2-30 (B) has not received any response from the tax
2-31 collector before the 60th day after the tax collector's receipt of
2-32 the second request.

2-33 SECTION 4. This Act takes effect September 1, 2013.

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